

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCING - FY 2006

Parent Funds

Exclude Custodial Activity related to PPVEF and LLWF (fund types 5A and 5B).  
Exclude FT 4 (except 4A, 4U, 4R), 59, LF, LG, LH, LK

**S0001**

**S0001 (Cont)**

**NBUDP**

00050	01698-01700	02806-02812
00100-00110	01750-01756	03005-03011
00150-00159	01950-01954	
00250-00261	02250-02251	<b><u>SF434</u></b>
00300	02299-02301	00000-02850
00350	02350	02852-04105
00400-00402	02400	04162-04163
00450	02450-02452	04350-ZZZZZ
00500-00509	02500-02505	
00550-00559	02550	<b><u>STF02</u></b>
00590-00591	02600	01700-01899
00650-00660	02650-02651	01901-02805
00698-00701	02700	02807-03599
00750	02800-02813	
00800-00801	02851-02852	<b><u>STF01</u></b>
00850	03000-03011	02050
00900-00912	03150	02450
00948	03242	
01000-01007	03250-03251	<b><u>NBAL</u></b>
01049-01054	03300-03301	00000-04105
01095-01096	04000	04162-04163
01100-01101	04050	04350-ZZZZZ
01150-01152	04100-04105	
01200-01201	04800	<b><u>STF39</u></b>
01250-01253	04950-04955	00000-02806
01299-01300	05000	02808-02850
01350-01353	05050	02853-03249
01400-01404		03252-04349
01450-01451		04351-ZZZZZ
01500		
01550-01555		
01592-01600		
01650-01651		
01695-01696		

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCING - FY 2006

<u>STF33</u>	<u>STF33 (Cont)</u>
01103	03800
01850-01852	03850
01900-01901	03900
01951-01954	03950
02000	04428-04429
02050	04450
02100	04500
02150	04550
02200	04600
02450-02452	04650
02601	04700-04701
02806-02812	04800
03251	04850
03301	04900
03350	
03400	
03450	
03500	
03550	

**RESOURCES USED TO FINANCE ACTIVITIES:**

Budgetary Resources Obligated (Line 1150)

Obligations Incurred (Line 1200)	<p>For all SGLs, Fund = S0001</p> <p>4801 Undelivered Orders – Obligations, Unpaid (E-B) (RS)</p> <p>4802 Undelivered Orders – Obligations, Prepaid/Advanced (E-B) (RS)</p> <p>4881 Upward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Unpaid (RS)</p> <p>4882 Upward Adjustments of Prior-Year Paid Undelivered Orders – Obligations, Prepaid/Advanced (RS)</p> <p>4901 Delivered Orders – Obligations, Unpaid (E-B) (RS)</p> <p>4902 Delivered Orders – Obligations, Paid (RS)</p> <p>4981 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Unpaid (RS)</p> <p>4982 Upward Adjustments of Prior-Year Delivered Orders – Obligations, Paid (RS)</p>
Less: Spending Authority from Offsetting Collections and Recoveries (Line 1500)	<p>For all SGLs, Fund = S0001</p> <p>4221 Unfilled Customer Orders Without Advance (E-B)(RS)</p> <p>4222 Unfilled Customer Orders With Advance (E-B)(RS)</p> <p>4251 Reimbursements and Other Income Earned - Receivable (RS) (E-B) (Except FT 58)</p> <p>4252 Reimbursement and Other Income Earned - Collected (RS)</p> <p>4260 Actual Collection of “Governmental-Type” Fees (RS)</p> <p>4261 Actual Collection of Business-Type Fees (RS)</p> <p>X 4262 Actual Collection of Loan Principal (RS)</p> <p>X 4263 Actual Collection of Loan Interest (RS)</p> <p>X 4264 Actual Collection of Rent (RS)</p>

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCING - FY 2006	
	<p> X 4265 Actual Collections from Sale of Foreclosed Property (RS)  4266 Other Actual Business-Type Collections from Non Federal Sources (RS)  4267 Other Actual Governmental-Type Collections from Non Federal Sources (RS)  X 4271 Actual Program Fund Subsidy Collected - Definite - Current (RS)  X 4273 Interest Collected From Treasury (RS)  X 4275 Actual Collections from Liquidating Fund (RS)  X 4276 Actual Collections from Financing Fund (RS)  X 4277 Other Actual Collections - Federal (RS)  X 4281 Actual Program Fund Subsidy Receivable - Definite - Current (E-B)  X 4283 Interest Receivable from Treasury (E-B)  X 4285 Receivable from Liquidating Fund (E-B)  X 4286 Receivable from Financing Fund (E-B)  X 4287 Other Federal Receivables (E-B)    4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders(RS)  4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders  – Obligations, Refunds Collected (RS)  4971 Downward Adjustments of Prior-Year Unpaid Delivered Orders – Obligations,  Recoveries (RS)  4972 Downward Adjustments of Prior-Year Paid Delivered Orders – Obligations,  Refunds Collected (RS)    X before SGL means not in STRS </p>
Obligations, Net of Offsetting Receipts and Recoveries (Line 1650)	
Offsetting Receipts (Line 1750)	<p> 1310C, Accounts Receivable, Offsetting Receipts (E-B), Fund = S0001  1340C, Interest Receivable – Offsetting Receipts (E-B), Fund = S0001  1349C, Allowance for Loss on Accounts Receivable – Offsetting Receipts (E-B),  Fund = S0001  1360C, Penalties, Fines and Administrative Fees Receivable – Offsetting Receipts  (E-B), Fund = S0001  1369C, Allow for Loss on Penalties, Fines and Admin Fees Rec. – Offsetting  Receipts (E-B), Fund = S0001  1612, Premium on Treasury Securities Issued by Public Debt, Fund = NBUDP (E-B)  1613, Amortization of Discount/Premium on Treasury Securities Issued by Public  Debt, Fund = NBUDP (E-B)  1633, AMORT OF DISCOUNT ON TREASURY SECURITIES - ZERO COUPON  BONDS, Fund = NBUDP (E-B)  1639 09 Contra Account to Market Adjustment - Investments – ZCB (E-B), Fund =  S0001  1990C7 Other Assets, Non-Budgetary, PMA Regulatory Assets, Offsetting  Receipts, Fund = S0001  510001 Revenues from Goods Sold, Offsetting Receipts, Fund = S0001  520003 Revenues from Services Provided, Offsetting Receipts, Fund = S0001  5310C1 Interest Revenue, Exchange – Offsetting Receipts, Fund = S0001  5311C1 Interest Revenue, Investments, Exchange – Offsetting Receipts, Fund =  S0001 </p>

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCING - FY 2006	
	5790C1, Other Financing Sources, Offsetting Receipts, (FT Not 5Z) Fund = 00000 – 04349 and 04351 – ZZZZZ 5900C1 Other Revenue, Exchange, Offsetting Receipts – In DOE’s Budget, Fund = S0001 5900C2 Other Revenue, Exchange, Offsetting Receipts – Not in DOE’s Budget, Fund = S0001 5900C7 Other Revenue, Custodial, Offsetting Receipts, Fund = S0001 5900C8 Other Revenue, Exchange, Offsetting Receipts – Misc. receipts Returned to Treasury, Fund = S0001 711101, Gains on Disposition of Assets, Investments, Fund = NBUDP 711104, GAINS ON DISPOSITION OF ASSETS, INVESTMENTS - Zero Coupon Bonds, Fund = NBUDP 721101, Losses on Disposition of Assets, Investments, Fund = NBUDP 721104, Losses on Disposition of Assets, Investments - Zero Coupon Bonds, Fund = NBUDP 728004, Unrealized Holding Losses on Investments, Fund = NBUDP Fund = S0001 unless Fund = NBUDP
Net Obligations (Line 1950)	
Other Resources (Line 2050)	
Financing Imputed for Cost Subsidy (Line 2300)	5780 Imputed Financing Sources (RS) Fund = NBAL
Transfers-In (Out) (Line 2400)	5720 Financing Sources Transferred In Without Reimbursement (RS) 5730 Financing Sources Transferred Out Without Reimbursement (RS) Fund = NBAL
Nuclear Waste Fund Offsetting Receipts, Deferred (Line 2500)  (Note: This line mirrors Line 2630 on the NWF Stmt of Financing)	1310C Accounts Receivable, Offsetting Receipts – Other Federal Agencies, Fund = 02806 - 02812 1340C1 Interest Receivable – Offsetting Receipts, Fund = 02806 – 02812 (RS) 1360C1 Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts Fund = 02806 - 02812 (RS) 163909 Contra to Contra Market Adjustment on Investments – Zero Coupon Bonds Fund = 02806 - 02812 (RS) 5900E3 Other Revenue, Deferred Revenue Adj – Exchange – In DOE’s Budget, Fund = 02800 – 02813 5900E4 Other Revenue, Deferred Revenue Adj – Exchange – Not in DOE’s Budget, Fund = 02800 - 02813
Other (Line 2700)  (Note: This line to exclude Parent Approps 89X5227, 8905227, and 89X0244 with the exception of FT=WN)	5310E1 Interest Revenue, Exchange – All Other, Fund = 02800 - 02814 5610 Donated Revenues, Non-Financial Resources, Fund = NBAL 5619 Contra revenue for Donations, Non-Financial Resources, Fund = NBAL 579001 Other Financing Sources – Intraoffice, Fund = NBAL (RS) 579002 Other Financing Sources – Inter-Office, Fund = 02400 (RS) 579003 Other Financing Sources, PMA/FERC, Fund = NBAL 579009 Other Financing Sources – All Other, Fund = 01400 or 02800 – 02814 or 03243 - 03249 (RS) 718004 Unrealized Gains – Investments, Zero Coupon Bonds, Fund = NBAL (RS)

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCING - FY 2006	
	728004 Unrealized Losses – Investments, Zero Coupon Bonds, Fund = NBAL (RS) 7500 Distribution of Income – Dividend, Fund = NBAL
Net Other Resources Used to Finance Activities (Line 2850)	
Total Resources Used to Finance Activities (Line 3050)	
<b>Resources Used to Finance Items Not Part of the Net Cost of Operations</b> (Line 3100)	
Change In Resources Obligated for Goods/Services/Benefits Ordered but Not Yet Provided (Line 3200)	4221 Unfilled Customer Orders Without Advance, Fund = S0001 (E-B) 4222 Unfilled Customer Orders With Advance, Fund = S0001 (E-B) 4252 Reimbursement and Other Income Earned – Collected, Fund = 04100 - 04105 4255 Appropriation Trust Fund Expenditures Transfers – Collected, Fund = S0001 4801 Undelivered Orders – Obligations, Unpaid, Fund = S0001 (E-B) 4802 Undelivered Orders – Prepaid/Advanced, Fund = S0001 (E-B) 4871 Downward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Recoveries, Fund = S0001 4872 Downward Adjustments of Prior-Year Prepaid/Advanced Undelivered Orders – Obligations, Refunds, Fund = S0001 4881 Upward Adjustments of Prior-Year Unpaid Undelivered Orders – Obligations, Unpaid, Fund = S0001 4882 Upward Adjustments of Prior-Year Undelivered Orders – Obligations, Prepaid/Advanced, Fund = S0001
Resources that Finance the Acquisition of Assets (Line 3300)	1990B7 Other Assets, Budgetary, Fund = NBAL (E-B) (RS) 572001 Financing Sources Trans. in W/O Reimb. Non-Budgetary - PP&E DOE, Fund = NBAL 572002 Financing Sources Trans. in W/O REIMB.-Non-Budgetary -PP&E - NON DOE, Fund = NBAL 572008 Financing Sources Trans. in W/O REIMB.-Non-Budgetary-All Other-DOE, Fund = NBAL 572009 Financing Sources Trans. in W/O REIMB.-Non-Budgetary-All Other-NON DOE Fund = NBAL 5720A7 Financing Sources Trans. in W/O REIMB.-Non-Budgetary-Balancing, Fund = NBAL 573001 Financing Sources Trans out W/O Reimb, Non-Budgetary - PP&E – DOE, Fund = NBAL 573002 Financing Sources Trans out W/O Reimb, Non-Budgetary - PP&E – NON DOE, Fund = NBAL 573008 Financing Sources Trans out W/O Reimb, Non-Budgetary – All Other – DOE, Fund = NBAL 573009 Financing Sources Trans out W/O Reimb, Non-Budgetary – All Other – NON DOE, Fund = STF33 5730A4 Financing Sources Trans. Out W/O Reimbursement, Non-Budgetary, Intraoffice – PP&E, Fund = NBAL 5730A9 Financing Sources Transf. Out W/O Reimbursement, Non-Budgetary– All Other, Fund = STF33 661000 Cost Capitalization Offset, Fund = NBAL 8802, Asset Purchases, Fund = NBAL (RS)
Resources that fund expenses of	579009 Other Financing Sources, All other, Fund = NBAL

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prior periods (Line 3800)	680001 Future Funded Expenses, Fund = NBAL 7400F1 Prior Period Adjustments, Funded, Restated, Fund = NBAL (RS)
Budgetary Offsetting Collections and Receipts that Do Not Affect Net Cost of Operations (Line 3950)	1310C Accounts Receivable, Offsetting Receipts, Fund = S0001 (E-B) (RS) 1340C, Interest Receivable – Offsetting Receipts Receipts, Fund = 03005 - 03011 (RS) 1349C, Allowance for Doubtful Accounts, Interest Receivable – Offsetting Receipts Fund = 02806 – 02812 or 03005 – 03011 (RS) 1360C, Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts Fund = 02806 – 02812 (RS) 1369C, Allowance for Doubtful Accounts, Penalties, Fines and Administrative Fees Receivable, Offsetting Receipts, Fund = 02806 – 02812 or 03005 - 03011 (RS) 1990C7 Other Assets, Non-Budgetary, PMA Regulatory Assets, Offsetting Receipts, Fund = S0001 (RS) 4252, Reimbursement and Other Income Earned – Collected, Fund = 02301 510009 Revenue from Goods Sold, All Other, Fund = 02301 or 02851 - 02852 520009 Revenue from Services Provided to Others, All Other, Fund = 02301 or 02851 – 02852 5310E1 Interest Revenue, Exchange – All Other, Fund = 02800 – 02814 or 04350 (RS) 532001 Penalties, Fines and Administrative Fees, Offsetting Receipts, Fund = S0001 (RS) 574009 Appropriated Earmarked Receipts – Transferred-In, Fund = NBAL (RS) 5740C8 Appropriated Earmarked Receipts – Transferred-In, Offsetting Receipts, Fund = STF39 (RS) 5745C8 Appropriated Earmarked Receipts – Transferred-Out, Offsetting Receipts, Fund = STF39 (RS) 5750 Expenditure Financing Sources Transfers-In, Fund = NBAL (RS) 5755 Nonexpenditure Trust Fund Financing Sources – Transfers-In, Fund = NBAL (RS) (Except 575501) 5760 Expenditure Financing Sources Transfers-Out, Fund = NBAL (RS) 5765 Nonexpenditure Trust Fund Financing Sources – Transfers-Out, Fund = NBAL (RS) (Except 576501) 5790C1 Other Financing Sources, Offsetting Receipts, Fund = S0001 (RS) 5790C100 Other Financing Sources Offsetting Receipts, Fund = 04350 (RS) 5900C7 Other Revenues, Exchange, Offsetting Receipts – Custodial, Fund = S0001 (RS) 5900C8 Other Revenue, Exchange, Offsetting Receipts – Misc Receipts Returned to Treas, Fund = S0001 5900E4 Other Revenues, Deferred Revenue Adjustments, Exchange, Not in DOE's Budget, Fund = 02806 - 02812
Other Resources and Adjustments (Line 4050)	240000 Liability for Deposit Funds and Suspense Accounts, Fund = 03249 (RS) 4931 Delivered Orders – Obligations, Transferred, Unpaid, Fund = S0001 520002, Revenue from Services Provided, Repayment of Appropriated Capital owed to Treasury, Fund = NBAL 52000900 Revenue From Services Provided To Others, All Other, Fund = SFT01 520900 Contra Revenue for Services Provided, Fund = NBAL

SELECTION CRITERIA FOR DOE STATEMENT OF FINANCING - FY 2006	
	5310E1, Interest Revenue, Exchange, Fund = NBAL 532003, Penalties, Fines and Administrative Fees, Non-Custodial, Fund = NBAL 532009, Penalties, Fines and Administrative Fees, All Other, Fund = NBAL 5600 Donated Revenue, Fund = NBAL 5610, Donated Revenue – Nonfinancial Resources, Fund = NBAL 5730A8 Financing Sources Transferred Out Without Reimbursement, Non-Budgetary – Miscellaneous Receipts, Fund = NBAL 574001, Appropriated Earmarked Receipts Transferred In, Custodial, Fund = 02600 5799 Adjustments of Appropriations Used, Fund = NBAL 5900E1, Other Revenue, Exchange, Not in DOE’s Budget, Fund = 04350 or 02806 - 02812 5900E2 Other Revenue - Exchange, Not in DOE’s Budget, Fund = NBAL 5900E8, Other Revenue, Exchange – Misc. Receipts, Fund = NBAL 5909 Contra Revenue for Other Revenue, Fund = NBAL 803005 PMA Adjustments, Fund = NBAL
Total Resources Used to Finance Items Not Part of the Net Costs Of Operations (Line 4200)	
Total Resources Used to Finance the Net Costs Of Operations (Line 4250)	
<b>Net Cost Items that do Not Require or Generate Resources in the Current Period</b> (Line 4310)	
Components Requiring or Generating Resources in Future Periods	
Increases/(Decreases) in Unfunded Liability Estimates (Line 4330)	680009 Future Funded Expenses, All Other, Fund = NBAL 6800F9 Future Funded Expenses, Deferred Costs (BSC 8138), Fund = NBAL 6800U9 Future Funded Expenses, Unfunded Costs (BSC 8139), Fund = NBAL 685000 Future Funded Expenses, Employer Cont to Employee Benefit Programs Field Offices = 00 – 91 or 93 – 99, Fund = NBAL 7600 Changes in Actuarial Liability, Fund = NBAL
Increase in Exchange Revenue Receivables (line 4340)	1310D8, Accounts Receivable, Exchange Revenue, FERC, Fund = NBAL (E-B) (RS) 1310R3 Accounts Receivable, Reimbursable – Foreign, Fund = NBAL (E-B) (RS) 1310R5 Accounts Receivable, Reimbursable – Non Fed PMA Only, Fund = NBAL (E-B) (RS) 1310RF Accounts Receivable, Reimbursable – Non Fed, Fund = SF434 (E-B) (RS) 1310RH Accounts Receivable, Reimbursable – Non Fed, Fund = SF434 (E-B) (RS) 1319D8, Allowance for Loss on Accounts Receivable, Exch Rev, FERC, Fund = NBAL (E-B) (RS) 1319R2 Allowance for Loss on Accounts Receivable, Reimbursable – Domestic, Fund = NBAL (E-B) (RS) 1319R3 Allowance for Loss on Accounts Receivable, Reimbursable – Foreign, Fund = NBAL (E-B) (RS) 1340 Interest Receivable, Fund = STF02 (E-B) (RS) 1349 Allowance for Loss on Interest, Fund = NBAL (E-B) (RS)
Total Components Requiring or	

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Generating Resources in Future Periods (Line 4375)	
Components Not Requiring or Generating Resources (Line 4400)	
Depreciation and Amortization (Line 4500)	6710 Depreciation & Amortization, Fund = NBAL 1612 Premium on Treasury Securities Issued by Public Debt, Fund = 03005 – 03011 (RS) 161202 Premium On Treasury Securities Issued By Public Debt – Notes, Fund = 02806 – 02812 (RS) 1613 Amortization of Discount and Premium on U.S. Treasury Securities Issued by Public Debt, Fund = 03005 - 03011 or 02806 – 02812 (RS) 1623 Amortization of Premium and Discount on Securities Other Than Public Debt Securities, Fund = 03005 – 03011 or 02806 - 02812 (RS) 163304 Amort Of Discount On Treasury Securities – Zero Coupon Bonds, Fund = 02806 – 02812 (RS)
Revaluation of Assets and Liabilities (Line 4700)	679001 Other Costs Not Requiring Budgetary Resources , Fund = NBAL 7190 Other Gains, Fund = NBAL 7290-Other Losses, Fund = NBAL
Other (Line 4900)	6720 Bad Debt Expense, Fund = 00000 – 02299 or 02301 - ZZZZZ 6310 Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank, Fund = NBAL and Field Office = 95 6330 Other Interest Expenses, Fund = NBAL and Field Office = 93 – 94 or 96 650001 Cost of Goods Sold – Net Billing and Bill Crediting Adjustment, Fund = NBAL 679002 Other Expenses Not Requiring Budgetary Resources - Nuclear Material Non-Fund Costs, Fund = NBAL and Field Office = 00 – 94 or 95 or 96 - ZZ (RS) 679009, Other Expenses Not Requiring Budgetary Resources, All Other, Fund = NBAL 7110, Gains on Disposition of Assets, Fund = NBAL 7210 Losses on Disposition of Assets – Other, Fund = 00000 – 03004 or 03012 - ZZZZZ 7300 Extraordinary Items, Fund = 00000 – 02805 or 02813 – 03004 or 03012 - ZZZZZ
Total Components Not Requiring or Generating Resources (Line 5350)	
Total Net Cost Items Not Generating or Requiring Resources (Line 5550)	
Net Cost of Operations (Line 5700)	